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2000 Winter Wheat Budgets for South Dakota

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2000
Winter Wheat Budgets
for South Dakota



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2000 WINTER WHEAT BUDGETS

These budgets are intended for use in planning only. Yields and prices may vary significantly from one farm to the next. The user should adjust amounts and prices to fit his/her specific operation.

The format of this fall's winter wheat budgets consists of three tables: (1) a table of field operations, (2) a table of purchased inputs, and (3) a table of costs and returns.

The table of field operations lists each field operation by date and provides cost data on each field operation along with associated purchased inputs. The ownership column includes the fixed costs associated with ownership, such as storage, depreciation, interest, and insurance. The operating cost column includes fuel, lubricants, and repair. It does not include interest on these items. The summary at the bottom of this table provides the total machinery cost, including fuel and labor. The inputs cost sum includes purchased items, such as seed, fertilizer and custom hired operations. Other costs, such as land costs, management and interest on operating capital, are not included here, but are listed in the table of costs and returns.

The material usage report is a summary of purchased inputs and their costs for easy review. Fertilizer usage is based on nutrients removed by the crop. Actual application should be based on soil test results and expected yields.

The costs and returns table includes other costs such as land, interest on operating capital, drying costs and management fees, and subtracts them from expected revenues, showing expected net profit or loss. Gross sales are based on an expected sale price of \$2.88 east river and \$2.70 for west of the Missouri River. These prices were based on the Kansas City futures prices in mid August and adjusted for expected basis east and west river. They do not include any government payment that may be available after harvest. The actual price may be quite different by harvest time next year, and the user should use his/her best estimate based on her/his outlook and marketing methods. If the operator has any additional sales, such as the sale of straw, the net profit of such sales should be included at the bottom of this table.

A custom application of parathion is listed in all budgets. This is a rescue treatment and is assumed to be necessary on only about 1/5 of the acreage, so only 1/5 of an acre is treated in these budgets.

Cost and prices used in these budgets:

Sale price of wheat	\$2.88 per bushel east river \$2.70 per bushel west river
Diesel	\$0.82 per gallon
Management	5.0% of sales
Interest on operating capital	10.0%
Interest on machinery	10.0%
Interest on land	8.0%
Taxes on land	2.0% of assessed value

Machinery costs are based on a University of Minnesota study of average purchase price of farm machinery, 1999.

These budgets are organized by crop reporting district. The western and central districts have 3 budgets each: mechanical fallow, chemical fallow, and no till continuous cropped, except the north central which has a conventional till continuous crop budget. The eastern districts have only conventional tilled, continuous cropped budgets.

Comparison with 1998 Costs

Compared to last fall's planning budgets, total wheat production costs are expected to change little for the next production year. Diesel costs are about 26% higher. Fertilizer costs are not directly comparable with last year's budgets. Last year, I used a dry actual price for fertilizer, which tended to overstate actual costs. This year, I used DA (18-46-0) as the primary fertilizer and then added enough dry nitrogen to replace the nutrients removed by the expected yield of grain. Many, but by no means all, chemical prices are lower this year. Purchased materials (fertilizer, chemical and custom work) are expected to be slightly higher to slightly lower, depending on technology used. Seed costs are mixed. Land prices have retreated in some areas of the state, but continue to increase in other areas. It should be noted that the land charge for summer fallowed land is not twice that of continuously cropped land. This is because it was assumed that the high productivity land would be continuously cropped while the poorer land would be used in summer fallow. As a result, total production costs are unchanged to slightly higher, depending on technology used and the change in land costs.

Machinery costs are slightly higher due to higher repair costs. The purchase prices of machinery are mixed, with some units selling at a lower price, while other units are higher. New retail prices were used to estimate repair costs, but the original purchase prices were used to calculate interest and depreciation charges. The average age for machinery was assumed to be 5 to 6 years, and this age was used to calculate depreciation and interest.

These budgets were developed using the CARE (Cost And Returns Estimator) computer program. This is a public domain program and is available from the Cooperative Extension Service and the Natural Resource Conservation Service (NRCS) free of charge. The databases for these budgets are also available for easy modification by the user. CARE operates on IBM compatible computers. For additional information, contact Don Peterson, Economics Department, SDSU, Box 504, Brookings, SD 57007-0895, phone 605/688-4859.

Any comments to improve the accuracy or usefulness of these budgets will be appreciated.

Donald Peterson
Extension Economist
Economics Department

September 1999

Budget - NW WW MECH FALLOW, 35.00 Bushels of Wheat, Winter, West
Land is 1 acres of NWSD w/SFallow at Owned, field cult+chis Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.76	1.07	0.84	2.67	2.67	0.076
	Chisel Plow, 31'		1.28	0.50	0.06	1.84	1.84	0.053
09/15/98	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.032
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.020
05/20/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.032
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.020
06/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.032
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.020
07/01/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.032
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.020
08/10/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.026
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.044
	Nitrogen, Dry	48.3 Pounds				8.65	8.65	0.247
	18-46-0 (DAP)	42.6 Pounds				5.71	5.71	0.163
08/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.032
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.020
09/01/99	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.67	0.95	0.75	2.36	2.36	0.068
	Grain Drill Press Wheel 4		2.84	1.46	0.05	4.36	4.36	0.125
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.093
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.024
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.011
	2,4-D 3.8E	0.8 Pints				1.49	1.49	0.043
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.021
	Parathion	0.1 Pounds				0.25	0.25	0.007
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.457
	Trucking, \$0.15/bu	35.0 Bushels				5.25	5.25	0.150
TOTAL Machinery Cost						23.95	23.95	0.684
TOTAL Input Cost						41.35	41.35	1.181
TOTAL Budget Cost						65.30	65.30	1.866

Material Usage Report

Material	Units	Quantity	Total Costs	-- Cost Per -- Acre Unit
Materials Used				
Nitrogen, Dry	Pounds	48.30	8.65	8.65 0.247
18-46-0 (DAP)	Pounds	42.60	5.71	5.71 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.093
2,4-D 3.8E	Pints	0.75	1.49	1.49 0.043
Aerial Spraying	Acres	0.20	0.75	0.75 0.021
Parathion	Pounds	0.10	0.25	0.25 0.007
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.457
Trucking, \$0.15/bu	Bushels	35.00	5.25	5.25 0.150
Material Cost Total			41.35	41.35 1.181
Labor Used				
Machinery Labor	Hours	0.38	4.37	4.37 0.125
Other Labor	Hours	0.03	0.31	0.31 0.009
Labor Cost Total	Hours	0.41	4.68	4.68 0.134
Fuels Used, Diesel	Gallons	3.12	2.56	2.56 0.073

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	94.50			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		94.50	94.50	2.700
2. Machinery Cost				
2.1 Ownership Cost	9.45		9.45	0.270
2.2 Operating Cost	7.27		7.27	0.208
2.3 Total Machinery Cost		16.71	16.71	0.477
3. Materials Cost				
3.1 Materials	41.35		41.35	1.181
3.2 Fuel Cost	2.56		2.56	0.073
3.3 Labor Wages	4.68		4.68	0.134
3.4 Total Materials Cost		48.58	48.58	1.388
4. Capital Costs		4.00	4.00	0.114
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		31.60	31.60	0.903
7. Management Fees		4.72	4.72	0.135
Gross Revenues		94.50	94.50	2.70
Total Costs		105.62	105.62	3.02
Net Profit or Loss		-11.12	-11.12	-0.32

Budget - NW WW CF NT, 37.00 Bushels of Wheat, Winter, West
Land is 1 acres of NWSD w/SFallow at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.023
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.010
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.116
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.035
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.007
09/15/98	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.023
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.010
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.058
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.021
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.004
06/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.023
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.010
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.116
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.035
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.007
07/15/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.023
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.010
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.058
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.021
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.002
08/15/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.023
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.010
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.116
	2,4-D 3.8L Amine	0.5 Pints				0.83	0.83	0.022
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.007
09/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.025
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.024
	Nitrogen, Dry (act.)	51.1 Pounds				9.15	9.15	0.247
	18-46-0 (DAP)	45.0 Pounds				6.03	6.03	0.163
09/15/99	Tractor 190 hp	0.1 Hrs(1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.091
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.172
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.088
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.023
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.010
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.056
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.020
	Parathion	0.1 Pounds				0.25	0.25	0.007
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.432
	Trucking, \$0.15/bu	37.0 Bushels				5.55	5.55	0.150
TOTAL Machinery Cost						18.91	18.91	0.511
TOTAL Input Cost						66.19	66.19	1.789
TOTAL Budget Cost						85.10	85.10	2.300

Material Usage Report

Material	Units	Quantity	Total Costs	-- Cost Per -- Acre Unit
Materials Used				
Roundup RT 3L	Pints	3.20	17.20	17.20 0.465
2,4-D 5.7E	Pints	2.40	6.19	6.19 0.167
Ammonium Sulfate	Pounds	3.80	0.99	0.99 0.027
2,4-D 3.8L Amine	Pints	0.50	0.83	0.83 0.022
Nitrogen, Dry (act.)	Pounds	51.10	9.15	9.15 0.247
18-46-0 (DAP)	Pounds	45.00	6.03	6.03 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.088
Aerial Spraying	Acres	0.20	0.75	0.75 0.020
Parathion	Pounds	0.10	0.25	0.25 0.007
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.432
Trucking, \$0.15/bu	Bushels	37.00	5.55	5.55 0.150
Material Cost Total			66.19	66.19 1.789
Labor Used				
Machinery Labor	Hours	0.39	4.49	4.49 0.121
Other Labor	Hours	0.04	0.32	0.32 0.009
Labor Cost Total			4.81	4.81 0.130
Fuels Used, Diesel			1.14	1.14 0.031

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	99.90			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		99.90	99.90	2.700
2. Machinery Cost				
2.1 Ownership Cost	8.27		8.27	0.224
2.2 Operating Cost	4.69		4.69	0.127
2.3 Total Machinery Cost		12.96	12.96	0.350
3. Materials Cost				
3.1 Materials	66.19		66.19	1.789
3.2 Fuel Cost	1.14		1.14	0.031
3.3 Labor Wages	4.81		4.81	0.130
3.4 Total Materials Cost		72.14	72.14	1.950
4. Capital Costs		6.85	6.85	0.185
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		31.60	31.60	0.854
7. Management Fees		4.99	4.99	0.135
Gross Revenues				
		99.90	99.90	2.70
Total Costs				
		128.55	128.55	3.47
Net Profit or Loss				
		-28.65	-28.65	-0.77

Budget - NW WW CC NT, 26.00 Bushels of Wheat, Winter, West
Land is 1 acres of Northwest SD at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.033
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.015
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.083
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.030
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.003
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.035
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.034
	Nitrogen, Dry	36.1 Pounds				6.46	6.46	0.249
	18-46-0 (DAP)	32.6 Pounds				4.37	4.37	0.168
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.129
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.245
	Wheat Seed	52.0 Pounds				3.22	3.22	0.124
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.033
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.015
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.079
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.029
	Parathion	0.1 Pounds				0.25	0.25	0.010
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.615
	Trucking, \$0.15/bu	26.0 Bushels				3.90	3.90	0.150
	TOTAL Machinery Cost					13.98	13.98	0.538
	TOTAL Input Cost					40.02	40.02	1.539
	TOTAL Budget Cost					54.00	54.00	2.077

Material Usage Report

Material	Units	Quantity	Total Costs	-- Cost Per -- Acre Unit
Materials Used				
Roundup RT 3L	Pints	0.40	2.15	2.15 0.083
2,4-D 5.7E	Pints	1.10	2.84	2.84 0.109
Ammonium Sulfate	Pounds	0.30	0.08	0.08 0.003
Nitrogen, Dry	Pounds	36.10	6.46	6.46 0.249
18-46-0 (DAP)	Pounds	32.60	4.37	4.37 0.168
Wheat Seed	Pounds	52.00	3.22	3.22 0.124
Aerial Spraying	Acres	0.20	0.75	0.75 0.029
Parathion	Pounds	0.10	0.25	0.25 0.010
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.615
Trucking, \$0.15/bu	Bushels	26.00	3.90	3.90 0.150
Material Cost Total			40.02	40.02 1.539
Labor Used				
Machinery Labor	Hours	0.22	2.52	2.52 0.097
Other Labor	Hours	0.02	0.18	0.18 0.007
Labor Cost Total	Hours	0.24	2.70	2.70 0.104
Fuels Used, Diesel	Gallons	0.97	0.80	0.80 0.031

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	70.20			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		70.20	70.20	2.700
2. Machinery Cost				
2.1 Ownership Cost	6.59		6.59	0.254
2.2 Operating Cost	3.90		3.90	0.150
2.3 Total Machinery Cost		10.49	10.49	0.403
3. Materials Cost				
3.1 Materials	40.02		40.02	1.539
3.2 Fuel Cost	0.80		0.80	0.031
3.3 Labor Wages	2.70		2.70	0.104
3.4 Total Materials Cost		43.51	43.51	1.674
4. Capital Costs		2.60	2.60	0.100
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		20.30	20.30	0.781
7. Management Fees		3.51	3.51	0.135
Gross Revenues		70.20	70.20	2.70
Total Costs		80.42	80.42	3.09
Net Profit or Loss		-10.22	-10.22	-0.39

Budget - WC WW MECH FALLOW, 47.00 Bushels of Wheat, Winter, West
Land is 1 acres of WCSD w/SFallow at Owned, field cult+chis Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy Chisel Plow, 31'	0.1 Hrs(1.0 Times)	0.76 1.28	1.07 0.50	0.84 0.06	2.67 1.84	2.67 1.84	0.057 0.039
09/15/98	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.024 0.015
05/20/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.024 0.015
06/15/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.024 0.015
07/01/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.024 0.015
08/10/99	Tractor 060 hp Rent Fert. Sprd. 40 Ft. & Nitrogen, Dry (act.) 18-46-0 (DAP)	0.0 Hrs(1.0 Times) 64.9 Pounds 57.2 Pounds	0.19 0.00	0.20 1.50	0.53 0.04	0.92 1.54 11.62 7.66	0.92 1.54 11.62 7.66	0.020 0.033 0.247 0.163
08/15/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.024 0.015
09/01/99	Tractor 250 hp 4Wd,heavy Grain Drill Press Wheel 4 Seed, Certified, WW	0.1 Hrs(1.0 Times) 52.0 Pounds	0.67 2.84	0.95 1.46	0.75 0.05	2.36 4.36 3.25 0.85 0.38 1.49	2.36 4.36 3.25 0.85 0.38 1.49	0.050 0.093 0.069 0.018 0.008 0.032
05/01/00	Tractor 060 hp Sprayer Pull Type, 50' 2,4-D 3.8E	0.0 Hrs(1.0 Times) 0.8 Pints	0.18 0.24	0.18 0.10	0.49 0.04	0.85 0.38 1.49	0.85 0.38 1.49	0.018 0.008 0.032
06/15/00	Custom Spraying Aerial Spraying Parathion	0.0 Hrs(0.2 Times) 0.2 Acres 0.1 Pounds	0.00	0.00	0.00	0.00 0.75 0.25	0.00 0.75 0.25	0.000 0.016 0.005
07/01/00	Custom Combine, \$15/ac. Custom Combine Wheat Trucking, \$0.15/bu	0.0 Hrs(1.0 Times) 1.0 Acres 47.0 Bushels	0.00	0.00	0.00	0.00 16.00 7.05	0.00 16.00 7.05	0.000 0.340 0.150
TOTAL Machinery Cost						23.95	23.95	0.510
TOTAL Input Cost						48.07	48.07	1.023
TOTAL Budget Cost						72.02	72.02	1.532

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per ---	
				Acre	Unit
Materials Used					
Nitrogen, Dry (act.)	Pounds	64.90	11.62	11.62	0.247
18-46-0 (DAP)	Pounds	57.20	7.66	7.66	0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25	0.069
2,4-D 3.8E	Pints	0.75	1.49	1.49	0.032
Aerial Spraying	Acres	0.20	0.75	0.75	0.016
Parathion	Pounds	0.10	0.25	0.25	0.005
Custom Combine Wheat	Acres	1.00	16.00	16.00	0.340
Trucking, \$0.15/bu	Bushels	47.00	7.05	7.05	0.150
Material Cost Total			48.07	48.07	1.023
Labor Used					
Machinery Labor	Hours	0.38	4.37	4.37	0.093
Other Labor	Hours	0.03	0.31	0.31	0.007
Labor Cost Total			4.68	4.68	0.100
Fuels Used, Diesel			3.12	2.56	0.054

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	126.90			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		126.90	126.90	2.700
2. Machinery Cost				
2.1 Ownership Cost	9.45		9.45	0.201
2.2 Operating Cost	7.27		7.27	0.155
2.3 Total Machinery Cost		16.71	16.71	0.356
3. Materials Cost				
3.1 Materials	48.07		48.07	1.023
3.2 Fuel Cost	2.56		2.56	0.054
3.3 Labor Wages	4.68		4.68	0.100
3.4 Total Materials Cost		55.31	55.31	1.177
4. Capital Costs		6.25	6.25	0.133
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		36.20	36.20	0.770
7. Management Fees		6.35	6.35	0.135
Gross Revenues				
		126.90	126.90	2.70
Total Costs				
		120.82	120.82	2.57
Net Profit or Loss				
		6.08	6.08	0.13

Budget - WC WW CF NT, 49.00 Bushels of Wheat, Winter, West
Land is 1 acres of WCSO w/SFallow at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.017
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.088
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.026
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.005
09/15/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.017
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.044
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.016
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.003
06/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.017
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.088
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.026
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.005
07/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.017
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.044
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.016
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.002
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.017
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.088
	2,4-D 3.8L Amine	0.5 Pints				0.83	0.83	0.017
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.005
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.019
	Fertilizer Sprd. 40 Ft. & Nitrogen, Dry (act.)	67.7 Pounds	0.58	0.26	0.04	0.88	0.88	0.018
	18-46-0 (DAP)	59.6 Pounds				12.12	12.12	0.247
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	7.99	7.99	0.163
	No-Till Drill, 30'		3.92	2.37	0.07	3.36	3.36	0.069
	Seed, Certified, WW	52.0 Pounds				6.36	6.36	0.130
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	3.25	3.25	0.066
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.85	0.85	0.017
	2,4-D 5.7E	0.8 Pints				0.38	0.38	0.008
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	2.06	2.06	0.042
	Aerial Spraying	0.2 Acres				0.00	0.00	0.000
	Parathion	0.1 Pounds				0.75	0.75	0.015
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.25	0.25	0.005
	Custom Combine Wheat	1.0 Acres				0.00	0.00	0.000
	Trucking, \$0.15/bu	49.0 Bushels				16.00	16.00	0.327
						7.35	7.35	0.150
	TOTAL Machinery Cost					18.91	18.91	0.386
	TOTAL Input Cost					72.92	72.92	1.488
	TOTAL Budget Cost					91.83	91.83	1.874

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Roundup RT 3L	Pints	3.20	17.20	17.20 0.351
2,4-D 5.7E	Pints	2.40	6.19	6.19 0.126
Ammonium Sulfate	Pounds	3.80	0.99	0.99 0.020
2,4-D 3.8L Amine	Pints	0.50	0.83	0.83 0.017
Nitrogen, Dry (act.)	Pounds	67.70	12.12	12.12 0.247
18-46-0 (DAP)	Pounds	59.60	7.99	7.99 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.066
Aerial Spraying	Acres	0.20	0.75	0.75 0.015
Parathion	Pounds	0.10	0.25	0.25 0.005
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.327
Trucking, \$0.15/bu	Bushels	49.00	7.35	7.35 0.150
Material Cost Total			72.92	72.92 1.488
Labor Used				
Machinery Labor	Hours	0.39	4.49	4.49 0.092
Other Labor	Hours	0.04	0.32	0.32 0.007
Labor Cost Total			4.81	4.81 0.098
Fuels Used, Diesel			1.14	1.14 0.023

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	132.30			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		132.30	132.30	2.700
2. Machinery Cost				
2.1 Ownership Cost	8.27		8.27	0.169
2.2 Operating Cost	4.69		4.69	0.096
2.3 Total Machinery Cost		12.96	12.96	0.265
3. Materials Cost				
3.1 Materials	72.92		72.92	1.488
3.2 Fuel Cost	1.14		1.14	0.023
3.3 Labor Wages	4.81		4.81	0.098
3.4 Total Materials Cost		78.86	78.86	1.609
4. Capital Costs		7.36	7.36	0.150
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		36.20	36.20	0.739
7. Management Fees		6.62	6.62	0.135
Gross Revenues		132.30	132.30	2.70
Total Costs		142.00	142.00	2.90
Net Profit or Loss		-9.70	-9.70	-0.20

Budget - WC WW CC NT, 28.00 Bushels of Wheat, Winter, West
Land is 1 acres of West Central SD at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.030
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.014
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.077
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.028
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.003
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.033
	Fertilizer Sprd. 40 Ft. & Nitrogen, Dry (act.)	38.9 Pounds	0.58	0.26	0.04	0.88	0.88	0.032
	18-46-0 (DAP)	34.1 Pounds				6.96	6.96	0.249
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.120
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.227
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.116
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.030
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.014
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.074
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.027
	Parathion	0.1 Pounds				0.25	0.25	0.009
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.571
	Trucking, \$0.15/bu	28.0 Bushels				4.20	4.20	0.150
	TOTAL Machinery Cost					13.98	13.98	0.499
	TOTAL Input Cost					41.05	41.05	1.466
	TOTAL Budget Cost					55.03	55.03	1.965

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Roundup RT 3L	Pints	0.40	2.15	2.15 0.077
2,4-D 5.7E	Pints	1.10	2.84	2.84 0.101
Ammonium Sulfate	Pounds	0.30	0.08	0.08 0.003
Nitrogen, Dry (act.)	Pounds	38.90	6.96	6.96 0.249
18-46-0 (DAP)	Pounds	34.10	4.57	4.57 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.116
Aerial Spraying	Acres	0.20	0.75	0.75 0.027
Parathion	Pounds	0.10	0.25	0.25 0.009
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.571
Trucking, \$0.15/bu	Bushels	28.00	4.20	4.20 0.150
Material Cost Total			41.05	41.05 1.466
Labor Used				
Machinery Labor	Hours	0.22	2.52	2.52 0.090
Other Labor	Hours	0.02	0.18	0.18 0.006
Labor Cost Total			2.70	2.70 0.096
Fuels Used, Diesel	Gallons	0.97	0.80	0.80 0.029

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	75.60			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		75.60	75.60	2.700
2. Machinery Cost				
2.1 Ownership Cost	6.59		6.59	0.235
2.2 Operating Cost	3.90		3.90	0.139
2.3 Total Machinery Cost		10.49	10.49	0.375
3. Materials Cost				
3.1 Materials	41.05		41.05	1.466
3.2 Fuel Cost	0.80		0.80	0.029
3.3 Labor Wages	2.70		2.70	0.096
3.4 Total Materials Cost		44.54	44.54	1.591
4. Capital Costs		2.67	2.67	0.096
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		24.60	24.60	0.879
7. Management Fees		3.78	3.78	0.135
Gross Revenues		75.60	75.60	2.70
Total Costs		86.09	86.09	3.07
Net Profit or Loss		-10.49	-10.49	-0.37

Budget - SW WW MECH FALLOW, 43.00 Bushels of Wheat, Winter, West
Land is 1 acres of SWSD w/SFallow at Owned, field cult+chis Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.76	1.07	0.84	2.67	2.67	0.062
	Chisel Plow, 31'		1.28	0.50	0.06	1.84	1.84	0.043
09/15/98	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.026
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.016
05/20/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.026
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.016
06/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.026
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.016
07/01/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.026
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.016
08/10/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.021
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.036
	Nitrogen, Dry (act.)	59.4 Pounds				10.63	10.63	0.247
	18-46-0 (DAP)	52.4 Pounds				7.02	7.02	0.163
08/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.026
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.016
09/01/99	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.67	0.95	0.75	2.36	2.36	0.055
	Grain Drill Press Wheel 4		2.84	1.46	0.05	4.36	4.36	0.101
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.076
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.16	0.17	0.46	0.79	0.79	0.018
	Sprayer Pull Type, 50'		0.23	0.09	0.03	0.35	0.35	0.008
	2,4-D 3.8E	0.8 Pints				1.49	1.49	0.035
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.017
	Parathion	0.1 Pounds				0.25	0.25	0.006
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.372
	Trucking, \$0.15/bu	43.0 Bushels				6.45	6.45	0.150
TOTAL Machinery Cost						23.86	23.86	0.555
TOTAL Input Cost						45.85	45.85	1.066
TOTAL Budget Cost						69.71	69.71	1.621

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry (act.)	Pounds	59.40	10.63	10.63 0.247
18-46-0 (DAP)	Pounds	52.40	7.02	7.02 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.076
2,4-D 3.8E	Pints	0.75	1.49	1.49 0.035
Aerial Spraying	Acres	0.20	0.75	0.75 0.017
Parathion	Pounds	0.10	0.25	0.25 0.006
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.372
Trucking, \$0.15/bu	Bushels	43.00	6.45	6.45 0.150
Material Cost Total			45.85	45.85 1.066
Labor Used				
Machinery Labor	Hours	0.38	4.33	4.33 0.101
Other Labor	Hours	0.03	0.31	0.31 0.007
Labor Cost Total	Hours	0.41	4.64	4.64 0.108
Fuels Used, Diesel	Gallons	3.11	2.55	2.55 0.059

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	116.10			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		116.10	116.10	2.700
2. Machinery Cost				
2.1 Ownership Cost	9.42		9.42	0.219
2.2 Operating Cost	7.25		7.25	0.169
2.3 Total Machinery Cost		16.67	16.67	0.388
3. Materials Cost				
3.1 Materials	45.85		45.85	1.066
3.2 Fuel Cost	2.55		2.55	0.059
3.3 Labor Wages	4.64		4.64	0.108
3.4 Total Materials Cost		53.04	53.04	1.234
4. Capital Costs		6.01	6.01	0.140
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		36.20	36.20	0.842
7. Management Fees		5.80	5.80	0.135
Gross Revenues		116.10	116.10	2.70
Total Costs		117.72	117.72	2.74
Net Profit or Loss		-1.62	-1.62	-0.04

Budget - SW WW CF NT, 43.00 Bushels of Wheat, Winter, West
Land is 1 acres of SWSD w/SFallow at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.020
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.100
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.030
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
09/15/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.020
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.050
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.018
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.003
06/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.020
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.100
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.030
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
07/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.020
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.050
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.018
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.002
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.020
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.100
	2,4-D 3.8L Amine	0.5 Pints				0.83	0.83	0.019
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.021
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.021
	Nitrogen, Dry (act.)	59.4 Pounds				10.63	10.63	0.247
	18-46-0 (DAP)	52.4 Pounds				7.02	7.02	0.163
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.078
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.148
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.076
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.020
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.048
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.017
	Parathion	0.1 Pounds				0.25	0.25	0.006
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.372
	Trucking, \$0.15/bu	43.0 Bushels				6.45	6.45	0.150
	TOTAL Machinery Cost					18.91	18.91	0.440
	TOTAL Input Cost					69.57	69.57	1.618
	TOTAL Budget Cost					88.48	88.48	2.058

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit	
Materials Used					
Roundup RT 3L	Pints	3.20	17.20	17.20	0.400
2,4-D 5.7E	Pints	2.40	6.19	6.19	0.144
Ammonium Sulfate	Pounds	3.80	0.99	0.99	0.023
2,4-D 3.8L Amine	Pints	0.50	0.83	0.83	0.019
Nitrogen, Dry (act.)	Pounds	59.40	10.63	10.63	0.247
18-46-0 (DAP)	Pounds	52.40	7.02	7.02	0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25	0.076
Aerial Spraying	Acres	0.20	0.75	0.75	0.017
Parathion	Pounds	0.10	0.25	0.25	0.006
Custom Combine Wheat	Acres	1.00	16.00	16.00	0.372
Trucking, \$0.15/bu	Bushels	43.00	6.45	6.45	0.150
Material Cost Total			69.57	69.57	1.618
Labor Used					
Machinery Labor	Hours	0.39	4.49	4.49	0.104
Other Labor	Hours	0.04	0.32	0.32	0.007
Labor Cost Total			4.81	4.81	0.112
Fuels Used, Diesel			1.14	1.14	0.026

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	116.10			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		116.10	116.10	2.700
2. Machinery Cost				
2.1 Ownership Cost	8.27		8.27	0.192
2.2 Operating Cost	4.69		4.69	0.109
2.3 Total Machinery Cost		12.96	12.96	0.301
3. Materials Cost				
3.1 Materials	69.57		69.57	1.618
3.2 Fuel Cost	1.14		1.14	0.026
3.3 Labor Wages	4.81		4.81	0.112
3.4 Total Materials Cost		75.51	75.51	1.756
4. Capital Costs		7.11	7.11	0.165
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		36.20	36.20	0.842
7. Management Fees		5.80	5.80	0.135
Gross Revenues		116.10	116.10	2.70
Total Costs		137.59	137.59	3.20
Net Profit or Loss		-21.49	-21.49	-0.50

Budget - SW WW CC NT, 30.00 Bushels of Wheat, Winter, West
Land is 1 acres of Southwest SD at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

I. Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.028
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.013
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.072
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.026
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.003
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.031
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.029
	Nitrogen, Dry (act.)	41.4 Pounds				7.41	7.41	0.247
	18-46-0 (DAP)	36.5 Pounds				4.89	4.89	0.163
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.112
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.212
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.108
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.028
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.013
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.069
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.025
	Parathion	0.1 Pounds				0.25	0.25	0.008
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.533
	Trucking, \$0.15/bu	30.0 Bushels				4.50	4.50	0.150
	TOTAL Machinery Cost					13.98	13.98	0.466
	TOTAL Input Cost					42.12	42.12	1.404
	TOTAL Budget Cost					56.10	56.10	1.870

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit	
Materials Used					
Roundup RT 3L	Pints	0.40	2.15	2.15	0.072
2,4-D 5.7E	Pints	1.10	2.84	2.84	0.095
Ammonium Sulfate	Pounds	0.30	0.08	0.08	0.003
Nitrogen, Dry (act.)	Pounds	41.40	7.41	7.41	0.247
18-46-0 (DAP)	Pounds	36.50	4.89	4.89	0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25	0.108
Aerial Spraying	Acres	0.20	0.75	0.75	0.025
Parathion	Pounds	0.10	0.25	0.25	0.008
Custom Combine Wheat	Acres	1.00	16.00	16.00	0.533
Trucking, \$0.15/bu	Bushels	30.00	4.50	4.50	0.150
Material Cost Total			42.12	42.12	1.404
Labor Used					
Machinery Labor	Hours	0.22	2.52	2.52	0.084
Other Labor	Hours	0.02	0.18	0.18	0.006
Labor Cost Total			2.70	2.70	0.090
Fuels Used, Diesel			0.80	0.80	0.027

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	81.00			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		81.00	81.00	2.700
2. Machinery Cost				
2.1 Ownership Cost	6.59		6.59	0.220
2.2 Operating Cost	3.90		3.90	0.130
2.3 Total Machinery Cost		10.49	10.49	0.350
3. Materials Cost				
3.1 Materials	42.12		42.12	1.404
3.2 Fuel Cost	0.80		0.80	0.027
3.3 Labor Wages	2.70		2.70	0.090
3.4 Total Materials Cost		45.61	45.61	1.520
4. Capital Costs		2.75	2.75	0.092
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		24.60	24.60	0.820
7. Management Fees		4.05	4.05	0.135
Net Profit or Loss				
		-6.51	-6.51	-0.22

Budget - NC WW MECH FALLOW, 40.00 Bushels of Wheat, Winter, East
Land is 1 acres of NCSD w/S Fallow at Owned, field cult+chis Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.76	1.07	0.84	2.67	2.67	0.067
	Chisel Plow, 31'		1.28	0.50	0.06	1.84	1.84	0.046
09/15/98	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.028
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.017
05/20/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.028
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.017
06/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.028
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.017
07/01/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.028
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.017
08/10/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.023
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.038
	Nitrogen, Dry (act.)	51.2 Pounds				9.16	9.16	0.229
	18-46-0 (DAP)	48.7 Pounds				6.53	6.53	0.163
08/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.028
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.017
09/01/99	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.67	0.95	0.75	2.36	2.36	0.059
	Grain Drill Press Wheel &		2.84	1.46	0.05	4.36	4.36	0.109
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.081
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	2,4-D 3.8E	0.8 Pints				1.49	1.49	0.037
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.019
	Parathion	0.1 Pounds				0.25	0.25	0.006
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.400
	Trucking, \$0.15/bu	40.0 Bushels				6.00	6.00	0.150
	TOTAL Machinery Cost					23.95	23.95	0.599
	TOTAL Input Cost					43.43	43.43	1.086
	TOTAL Budget Cost					67.38	67.38	1.685

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry (act.)	Pounds	51.20	9.16	9.16 0.229
18-46-0 (DAP)	Pounds	48.70	6.53	6.53 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.081
2,4-D 3.8E	Pints	0.75	1.49	1.49 0.037
Aerial Spraying	Acres	0.20	0.75	0.75 0.019
Parathion	Pounds	0.10	0.25	0.25 0.006
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.400
Trucking, \$0.15/bu	Bushels	40.00	6.00	6.00 0.150
Material Cost Total			43.43	43.43 1.086
Labor Used				
Machinery Labor	Hours	0.38	4.37	4.37 0.109
Other Labor	Hours	0.03	0.31	0.31 0.008
Labor Cost Total	Hours	0.41	4.68	4.68 0.117
Fuels Used, Diesel	Gallons	3.12	2.56	2.56 0.064

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	115.20			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		115.20	115.20	2.880
2. Machinery Cost				
2.1 Ownership Cost	9.45		9.45	0.236
2.2 Operating Cost	7.27		7.27	0.182
2.3 Total Machinery Cost		16.71	16.71	0.418
3. Materials Cost				
3.1 Materials	43.43		43.43	1.086
3.2 Fuel Cost	2.56		2.56	0.064
3.3 Labor Wages	4.68		4.68	0.117
3.4 Total Materials Cost		50.67	50.67	1.267
4. Capital Costs		4.15	4.15	0.104
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		69.00	69.00	1.725
7. Management Fees		5.76	5.76	0.144
Gross Revenues		115.20	115.20	2.88
Total Costs		146.29	146.29	3.66
Net Profit or Loss		-31.09	-31.09	-0.78

Budget - NC WW CF NT, 40.00 Bushels of Wheat, Winter, East
Land is 1 acres of NCSD w/S Fallow at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
09/15/98	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.054
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.019
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.003
06/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.108
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.032
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
07/15/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.054
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.019
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.002
08/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.108
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.032
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
08/15/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.108
	2,4-D 3.8L Amine	0.5 Pints				0.83	0.83	0.021
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
09/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.023
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.022
	Nitrogen, Dry (act.)	51.2 Pounds				9.16	9.16	0.229
	Phosphorous, Dry a.	48.7 Pounds				14.02	14.02	0.350
09/15/99	Tractor 190 hp	0.1 Hrs(1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.084
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.159
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.081
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.021
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.009
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.052
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.019
	Parathion	0.1 Pounds				0.25	0.25	0.006
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.400
	Trucking, \$0.15/bu	40.0 Bushels				6.00	6.00	0.150
	TOTAL Machinery Cost					18.91	18.91	0.473
	TOTAL Input Cost					74.64	74.64	1.866
	TOTAL Budget Cost					93.55	93.55	2.339

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Roundup RT 3L	Pints	3.20	17.20	17.20 0.430
2,4-D 5.7E	Pints	2.40	6.19	6.19 0.155
Ammonium Sulfate	Pounds	3.80	0.99	0.99 0.025
2,4-D 3.8L Amine	Pints	0.50	0.83	0.83 0.021
Nitrogen, Dry (act.)	Pounds	51.20	9.16	9.16 0.229
Phosphorous, Dry a.	Pounds	48.70	14.02	14.02 0.350
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.081
Aerial Spraying	Acres	0.20	0.75	0.75 0.019
Parathion	Pounds	0.10	0.25	0.25 0.006
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.400
Trucking, \$0.15/bu	Bushels	40.00	6.00	6.00 0.150
Material Cost Total			74.64	74.64 1.866
Labor Used				
Machinery Labor	Hours	0.39	4.49	4.49 0.112
Other Labor	Hours	0.04	0.32	0.32 0.008
Labor Cost Total			4.81	4.81 0.120
Fuels Used, Diesel			1.14	1.14 0.028

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	115.20			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		115.20	115.20	2.880
2. Machinery Cost				
2.1 Ownership Cost	8.27		8.27	0.207
2.2 Operating Cost	4.69		4.69	0.117
2.3 Total Machinery Cost		12.96	12.96	0.324
3. Materials Cost				
3.1 Materials	74.64		74.64	1.866
3.2 Fuel Cost	1.14		1.14	0.028
3.3 Labor Wages	4.81		4.81	0.120
3.4 Total Materials Cost		80.59	80.59	2.015
4. Capital Costs				
4.1 Capital Costs		6.87	6.87	0.172
5. Drying Costs				
5.1 Drying Costs		0.00	0.00	0.000
6. Land Charges				
6.1 Land Charges		69.00	69.00	1.725
7. Management Fees				
7.1 Management Fees		5.76	5.76	0.144
Gross Revenues				
Gross Revenues		115.20	115.20	2.88
Total Costs				
Total Costs		175.18	175.18	4.38
Net Profit or Loss				
Net Profit or Loss		-59.98	-59.98	-1.50

Budget - NC WW CC CT, 35.00 Bushels of Wheat, Winter, East
Land is 1 acres of North Central SD at Owned, Conventional Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/10/99	Tractor 160 hp	0.0 Hrs (1.0 Times)	0.49	0.60	0.53	1.63	1.63	0.046
	Rent Fert. Sprd. 40 Ft. & Nitrogen, Dry	48.3 Pounds	0.00	1.50	0.04	1.54	1.54	0.044
	18-46-0 (DAP)	42.6 Pounds				8.65	8.65	0.247
08/15/99	Tractor 160 hp	0.0 Hrs (1.0 Times)	0.58	0.71	0.63	5.71	5.71	0.163
	Field Cultivator 28'		0.57	0.25	0.04	1.91	1.91	0.055
09/01/99	Tractor 160 hp	0.1 Hrs (1.0 Times)	0.57	0.25	0.04	0.86	0.86	0.025
	Grain Drill 25 Ft		1.10	1.35	1.19	3.64	3.64	0.104
	Seed, Certified, WW	52.0 Pounds	2.17	1.19	0.08	3.45	3.45	0.098
05/01/00	Custom Spraying	0.0 Hrs (1.0 Times)				3.25	3.25	0.093
	Custom Spraying	1.0 Acres	0.00	0.00	0.00	0.00	0.00	0.000
	2,4-D 3.8L Amine	0.8 Pints				3.40	3.40	0.097
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)				1.25	1.25	0.036
	Aerial Spraying	0.2 Acres	0.00	0.00	0.00	0.00	0.00	0.000
	Parathion	1.0 Pounds				0.75	0.75	0.021
07/10/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	2.50	2.50	0.071
	Custom Combine Wheat	1.0 Acres				0.00	0.00	0.000
	Trucking, \$0.15/bu	35.0 Bushels				16.00	16.00	0.457
08/04/00	Tractor 160 hp	0.1 Hrs (1.0 Times)	5.25	5.25	5.25	4.19	4.19	0.120
	Chisel Plow, 19'		1.26	1.55	1.37	4.19	4.19	0.120
			0.83	0.51	0.10	1.45	1.45	0.041
TOTAL Machinery Cost						18.66	18.66	0.533
TOTAL Input Cost						46.75	46.75	1.336
TOTAL Budget Cost						65.42	65.42	1.869

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry	Pounds	48.30	8.65	8.65 0.247
18-46-0 (DAP)	Pounds	42.60	5.71	5.71 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.093
Custom Spraying	Acres	1.00	3.40	3.40 0.097
2,4-D 3.8L Amine	Pints	0.75	1.25	1.25 0.036
Aerial Spraying	Acres	0.20	0.75	0.75 0.021
Parathion	Pounds	1.00	2.50	2.50 0.071
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.457
Trucking, \$0.15/bu	Bushels	35.00	5.25	5.25 0.150
Material Cost Total			46.75	46.75 1.336
Labor Used				
Machinery Labor	Hours	0.32	3.73	3.73 0.107
Other Labor	Hours	0.03	0.27	0.27 0.008
Labor Cost Total	Hours	0.35	3.99	3.99 0.114
Fuels Used, Diesel	Gallons	2.07	1.70	1.70 0.049

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	100.80			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		100.80	100.80	2.880
2. Machinery Cost				
2.1 Ownership Cost	7.00		7.00	0.200
2.2 Operating Cost	5.97		5.97	0.171
2.3 Total Machinery Cost		12.97	12.97	0.371
3. Materials Cost				
3.1 Materials	46.75		46.75	1.336
3.2 Fuel Cost	1.70		1.70	0.049
3.3 Labor Wages	3.99		3.99	0.114
3.4 Total Materials Cost		52.44	52.44	1.498
4. Capital Costs		2.99	2.99	0.085
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		44.80	44.80	1.280
7. Management Fees		5.04	5.04	0.144
Gross Revenues		100.80	100.80	2.88
Total Costs		118.24	118.24	3.38
Net Profit or Loss		-17.44	-17.44	-0.50

Budget - C WW MECH FALLOW, 45.00 Bushels of Wheat, Winter, East
Land is 1 acres of Central SD w/SFALLOW at Owned, field cult+chis Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy Chisel Plow, 31'	0.1 Hrs(1.0 Times)	0.76 1.28	1.07 0.50	0.84 0.06	2.67 1.84	2.67 1.84	0.059 0.041
09/15/98	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.025 0.015
05/20/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.025 0.015
06/15/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.025 0.015
07/01/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.025 0.015
08/10/99	Tractor 060 hp Rent Fert. Sprd. 40 Ft. & Nitrogen, Dry (act.) 18-46-0 (DAP)	0.0 Hrs(1.0 Times) 62.1 Pounds 57.8 Pounds	0.19 0.00	0.20 1.50	0.53 0.04	0.92 1.54 11.12 7.75	0.92 1.54 11.12 7.75	0.020 0.034 0.247 0.172
08/15/99	Tractor 250 hp 4Wd,heavy Field Cultivator 50',heav	0.0 Hrs(1.0 Times)	0.32 0.34	0.45 0.33	0.35 0.02	1.11 0.69	1.11 0.69	0.025 0.015
09/01/99	Tractor 250 hp 4Wd,heavy Grain Drill Press Wheel & Seed, Certified, WW	0.1 Hrs(1.0 Times) 52.0 Pounds	0.67 2.84	0.95 1.46	0.75 0.05	2.36 4.36 3.25	2.36 4.36 3.25	0.053 0.097 0.072
05/01/00	Tractor 060 hp Sprayer Pull Type, 50' 2,4-D 3.8E	0.0 Hrs(1.0 Times) 0.8 Pints	0.18 0.24	0.18 0.10	0.49 0.04	0.85 0.38 1.49	0.85 0.38 1.49	0.019 0.008 0.033
06/15/00	Custom Spraying Aerial Spraying Parathion	0.0 Hrs(0.2 Times) 0.2 Acres 0.1 Pounds	0.00	0.00	0.00	0.00 0.75 0.25	0.00 0.75 0.25	0.000 0.017 0.006
07/01/00	Custom Combine, \$15/ac. Custom Combine Wheat Trucking, \$0.15/bu	0.0 Hrs(1.0 Times) 1.0 Acres 45.0 Bushels	0.00	0.00	0.00	0.00 16.00 6.75	0.00 16.00 6.75	0.000 0.356 0.150
TOTAL Machinery Cost						23.95	23.95	0.532
TOTAL Input Cost						47.35	47.35	1.052
TOTAL Budget Cost						71.30	71.30	1.585

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry (act.)	Pounds	62.10	11.12	11.12 0.247
18-46-0 (DAP)	Pounds	57.80	7.75	7.75 0.172
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.072
2,4-D 3.8E	Pints	0.75	1.49	1.49 0.033
Aerial Spraying	Acres	0.20	0.75	0.75 0.017
Parathion	Pounds	0.10	0.25	0.25 0.006
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.356
Trucking, \$0.15/bu	Bushels	45.00	6.75	6.75 0.150
Material Cost Total			47.35	47.35 1.052
Labor Used				
Machinery Labor	Hours	0.38	4.37	4.37 0.097
Other Labor	Hours	0.03	0.31	0.31 0.007
Labor Cost Total			4.68	4.68 0.104
Fuels Used, Diesel	Gallons	3.12	2.56	2.56 0.057

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	129.60			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		129.60	129.60	2.880
2. Machinery Cost				
2.1 Ownership Cost	9.45		9.45	0.210
2.2 Operating Cost	7.27		7.27	0.161
2.3 Total Machinery Cost		16.71	16.71	0.371
3. Materials Cost				
3.1 Materials	47.35		47.35	1.052
3.2 Fuel Cost	2.56		2.56	0.057
3.3 Labor Wages	4.68		4.68	0.104
3.4 Total Materials Cost		54.59	54.59	1.213
4. Capital Costs		6.18	6.18	0.137
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		87.00	87.00	1.933
7. Management Fees		6.48	6.48	0.144
Gross Revenues				
		129.60	129.60	2.88
Total Costs				
		170.96	170.96	3.80
Net Profit or Loss				
		-41.36	-41.36	-0.92

Budget - C WW CF NT, 47.00 Bushels of Wheat, Winter, East
Land is 1 acres of Central SD w/SFALLOW at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.018
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.091
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.027
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
09/15/98	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.018
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.046
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.016
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.003
06/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.018
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.091
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.027
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
07/15/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.018
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.046
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.016
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.002
08/15/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.018
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.091
	2,4-D 3.8L Amine	0.5 Pints				0.83	0.83	0.018
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.006
09/01/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.020
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.019
	Nitrogen, Dry (act.)	64.9 Pounds				11.62	11.62	0.247
	18-46-0 (DAP)	57.2 Pounds				7.66	7.66	0.163
09/15/99	Tractor 190 hp	0.1 Hrs(1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.071
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.135
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.069
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.018
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.044
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.016
	Parathion	0.1 Pounds				0.25	0.25	0.005
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.340
	Trucking, \$0.15/bu	47.0 Bushels				7.05	7.05	0.150
	TOTAL Machinery Cost					18.91	18.91	0.402
	TOTAL Input Cost					71.79	71.79	1.528
	TOTAL Budget Cost					90.70	90.70	1.930

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Roundup RT 3L	Pints	3.20	17.20	17.20 0.366
2,4-D 5.7E	Pints	2.40	6.19	6.19 0.132
Ammonium Sulfate	Pounds	3.80	0.99	0.99 0.021
2,4-D 3.8L Amine	Pints	0.50	0.83	0.83 0.018
Nitrogen, Dry (act.)	Pounds	64.90	11.62	11.62 0.247
18-46-0 (DAP)	Pounds	57.20	7.66	7.66 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.069
Aerial Spraying	Acres	0.20	0.75	0.75 0.016
Parathion	Pounds	0.10	0.25	0.25 0.005
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.340
Trucking, \$0.15/bu	Bushels	47.00	7.05	7.05 0.150
Material Cost Total			71.79	71.79 1.528
Labor Used				
Machinery Labor	Hours	0.39	4.49	4.49 0.096
Other Labor	Hours	0.04	0.32	0.32 0.007
Labor Cost Total	Hours	0.43	4.81	4.81 0.102
Fuels Used, Diesel	Gallons	1.39	1.14	1.14 0.024

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	135.36			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		135.36	135.36	2.880
2. Machinery Cost				
2.1 Ownership Cost	8.27		8.27	0.176
2.2 Operating Cost	4.69		4.69	0.100
2.3 Total Machinery Cost		12.96	12.96	0.276
3. Materials Cost				
3.1 Materials	71.79		71.79	1.528
3.2 Fuel Cost	1.14		1.14	0.024
3.3 Labor Wages	4.81		4.81	0.102
3.4 Total Materials Cost		77.74	77.74	1.654
4. Capital Costs		7.27	7.27	0.155
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		87.00	87.00	1.851
7. Management Fees		6.77	6.77	0.144
Gross Revenues		135.36	135.36	2.88
Total Costs		191.74	191.74	4.08
Net Profit or Loss		-56.38	-56.38	-1.20

Budget - C WW CC CT, 31.00 Bushels of Wheat, Winter, East
Land is 1 acres of Central SD at Owned, Conv Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/10/99	Tractor 160 hp	0.0 Hrs (1.0 Times)	0.49	0.60	0.53	1.63	1.63	0.052
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.050
	Nitrogen, Dry	43.2 Pounds				7.73	7.73	0.249
	18-46-0 (DAP)	37.8 Pounds				5.07	5.07	0.163
08/15/99	Tractor 160 hp	0.0 Hrs (1.0 Times)	0.58	0.71	0.63	1.91	1.91	0.062
	Field Cultivator 28'		0.57	0.25	0.04	0.86	0.86	0.028
09/01/99	Tractor 160 hp	0.1 Hrs (1.0 Times)	1.10	1.35	1.19	3.64	3.64	0.117
	Grain Drill 25 Ft		2.17	1.19	0.08	3.45	3.45	0.111
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.105
05/01/00	Custom Spraying	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Spraying	1.0 Acres				3.40	3.40	0.110
	2,4-D 3.8L Amine	0.8 Pints				1.25	1.25	0.040
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.024
	Parathion	1.0 Pounds				2.50	2.50	0.081
07/10/00	Custom Combine, \$16/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.516
	Trucking, \$0.15/bu	31.0 Bushels				4.65	4.65	0.150
08/04/00	Tractor 160 hp	0.1 Hrs (1.0 Times)	1.26	1.55	1.37	4.19	4.19	0.135
	TOTAL Machinery Cost					18.66	18.66	0.602
	TOTAL Input Cost					44.59	44.59	1.439
	TOTAL Budget Cost					63.26	63.26	2.041

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry	Pounds	43.20	7.73	7.73 0.249
18-46-0 (DAP)	Pounds	37.80	5.07	5.07 0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.105
Custom Spraying	Acres	1.00	3.40	3.40 0.110
2,4-D 3.8L Amine	Pints	0.75	1.25	1.25 0.040
Aerial Spraying	Acres	0.20	0.75	0.75 0.024
Parathion	Pounds	1.00	2.50	2.50 0.081
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.516
Trucking, \$0.15/bu	Bushels	31.00	4.65	4.65 0.150
Material Cost Total			44.59	44.59 1.439
Labor Used				
Machinery Labor	Hours	0.32	3.73	3.73 0.120
Other Labor	Hours	0.03	0.27	0.27 0.009
Labor Cost Total	Hours	0.35	3.99	3.99 0.129
Fuels Used, Diesel	Gallons	2.07	1.70	1.70 0.055

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	89.28			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		89.28	89.28	2.880
2. Machinery Cost				
2.1 Ownership Cost	7.00		7.00	0.226
2.2 Operating Cost	5.97		5.97	0.193
2.3 Total Machinery Cost		12.97	12.97	0.418
3. Materials Cost				
3.1 Materials	44.59		44.59	1.439
3.2 Fuel Cost	1.70		1.70	0.055
3.3 Labor Wages	3.99		3.99	0.129
3.4 Total Materials Cost		50.29	50.29	1.622
4. Capital Costs		2.82	2.82	0.091
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		43.50	43.50	1.403
7. Management Fees		4.46	4.46	0.144
Gross Revenues		89.28	89.28	2.88
Total Costs		114.04	114.04	3.68
Net Profit or Loss		-24.76	-24.76	-0.80

Budget - SC WW MECH FALLOW, 50.00 Bushels of Wheat, Winter, West
Land is 1 acres of SCSD w/SFallow at Owned, field cult+chis Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.76	1.07	0.84	2.67	2.67	0.053
	Chisel Plow, 31'		1.28	0.50	0.06	1.84	1.84	0.037
09/15/98	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.022
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.014
05/20/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.022
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.014
06/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.022
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.014
07/01/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.022
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.014
08/10/99	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.018
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.031
	Nitrogen, Dry (act.)	69.0 Pounds				12.35	12.35	0.247
	18-46-0 (DAP)	60.9 Pounds				8.16	8.16	0.163
08/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	0.022
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.014
09/01/99	Tractor 250 hp 4Wd,heavy	0.1 Hrs(1.0 Times)	0.67	0.95	0.75	2.36	2.36	0.047
	Grain Drill Press Wheel 4		2.84	1.46	0.05	4.36	4.36	0.087
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.065
05/01/00	Tractor 060 hp	0.0 Hrs(1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.017
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.008
	2,4-D 3.8E	0.8 Pints				1.49	1.49	0.030
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.015
	Parathion	0.1 Pounds				0.25	0.25	0.005
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.320
	Trucking, \$0.15/bu	50.0 Bushels				7.50	7.50	0.150
TOTAL Machinery Cost						23.95	23.95	0.479
TOTAL Input Cost						49.75	49.75	0.995
TOTAL Budget Cost						73.70	73.70	1.474

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acres	Unit
<hr/>					
Materials Used					
Nitrogen, Dry (act.)	Pounds	69.00	12.35	12.35	0.247
18-46-0 (DAP)	Pounds	60.90	8.16	8.16	0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25	0.065
2,4-D 3.8E	Pints	0.75	1.49	1.49	0.030
Aerial Spraying	Acres	0.20	0.75	0.75	0.015
Parathion	Pounds	0.10	0.25	0.25	0.005
Custom Combine Wheat	Acres	1.00	16.00	16.00	0.320
Trucking, \$0.15/bu	Bushels	50.00	7.50	7.50	0.150
<hr/>					
Material Cost Total			49.75	49.75	0.995
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Labor Used					
Machinery Labor	Hours	0.38	4.37	4.37	0.087
Other Labor	Hours	0.03	0.31	0.31	0.006
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Labor Cost Total	Hours	0.41	4.68	4.68	0.094
<hr/>					
Fuels Used, Diesel	Gallons	3.12	2.56	2.56	0.051

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
<hr/>				
1. Gross Revenues				
1.1 Wheat, Winter, West	135.00			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		135.00	135.00	2.700
2. Machinery Cost				
2.1 Ownership Cost	9.45		9.45	0.189
2.2 Operating Cost	7.27		7.27	0.145
2.3 Total Machinery Cost		16.71	16.71	0.334
3. Materials Cost				
3.1 Materials	49.75		49.75	0.995
3.2 Fuel Cost	2.56		2.56	0.051
3.3 Labor Wages	4.68		4.68	0.094
3.4 Total Materials Cost		56.99	56.99	1.140
4. Capital Costs		6.43	6.43	0.129
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		62.40	62.40	1.248
7. Management Fees		6.75	6.75	0.135
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Gross Revenues		135.00	135.00	2.70
Total Costs		149.28	149.28	2.99
<hr/>				
Net Profit or Loss		-14.28	-14.28	-0.29

Budget - SC WW CF NT, 52.00 Bushels of Wheat, Winter, West
Land is 1 acres of SCSD w/SFallow at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.016
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.007
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.083
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.025
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.005
09/15/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.016
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.007
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.041
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.015
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.002
06/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.016
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.007
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.083
	2,4-D 5.7E	0.5 Pints				1.29	1.29	0.025
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.005
07/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.016
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.007
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.041
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.015
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.002
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.016
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.007
	Roundup RT 3L	0.8 Pints				4.30	4.30	0.083
	2,4-D 3.8L Amine	0.5 Pints				0.83	0.83	0.016
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.005
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.018
	Fertilizer Sprd. 40 Ft. & Nitrogen, Dry (act.)	51.0 Pounds	0.58	0.26	0.04	0.88	0.88	0.017
	18-46-0 (DAP)	62.2 Pounds				9.13	9.13	0.176
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.065
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.122
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.063
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.016
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.007
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.040
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.014
	Parathion	0.1 Pounds				0.25	0.25	0.005
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.308
	Trucking, \$0.15/bu	52.0 Bushels				7.80	7.80	0.150
	TOTAL Machinery Cost					18.91	18.91	0.364
	TOTAL Input Cost					70.73	70.73	1.360
	TOTAL Budget Cost					89.64	89.64	1.724

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Roundup RT 3L	Pints	3.20	17.20	17.20 0.331
2,4-D 5.7E	Pints	2.40	6.19	6.19 0.119
Ammonium Sulfate	Pounds	3.80	0.99	0.99 0.019
2,4-D 3.8L Amine	Pints	0.50	0.83	0.83 0.016
Nitrogen, Dry (act.)	Pounds	51.00	9.13	9.13 0.176
18-46-0 (DAP)	Pounds	62.20	8.33	8.33 0.160
Seed, Certified, WW	Pounds	52.00	3.25	3.25 0.063
Aerial Spraying	Acres	0.20	0.75	0.75 0.014
Parathion	Pounds	0.10	0.25	0.25 0.005
Custom Combine Wheat	Acres	1.00	16.00	16.00 0.308
Trucking, \$0.15/bu	Bushels	52.00	7.80	7.80 0.150
Material Cost Total			70.73	70.73 1.360
Labor Used				
Machinery Labor	Hours	0.39	4.49	4.49 0.086
Other Labor	Hours	0.04	0.32	0.32 0.006
Labor Cost Total			4.81	4.81 0.093
Fuels Used, Diesel			1.14	1.14 0.022

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, West	140.40			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		140.40	140.40	2.700
2. Machinery Cost				
2.1 Ownership Cost	8.27		8.27	0.159
2.2 Operating Cost	4.69		4.69	0.090
2.3 Total Machinery Cost		12.96	12.96	0.249
3. Materials Cost				
3.1 Materials	70.73		70.73	1.360
3.2 Fuel Cost	1.14		1.14	0.022
3.3 Labor Wages	4.81		4.81	0.093
3.4 Total Materials Cost		76.67	76.67	1.474
4. Capital Costs		7.10	7.10	0.137
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		62.40	62.40	1.200
7. Management Fees		7.02	7.02	0.135
Gross Revenues				
		140.40	140.40	2.70
Total Costs				
		166.16	166.16	3.20
Net Profit or Loss				
		-25.76	-25.76	-0.50

Budget - SC WW CC NT, 29.00 Bushels of Wheat, Winter, West
Land is 1 acres of South Central SD at Owned, None Tillage
Residue Mgmt is No-Till, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.029
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.013
	Roundup RT 3L	0.4 Pints				2.15	2.15	0.074
	2,4-D 5.7E	0.3 Pints				0.77	0.77	0.027
	Ammonium Sulfate	0.3 Pounds				0.08	0.08	0.003
09/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.19	0.20	0.53	0.92	0.92	0.032
	Fertilizer Sprd. 40 Ft. &		0.58	0.26	0.04	0.88	0.88	0.030
	Nitrogen, Dry (act.)	39.7 Pounds				7.11	7.11	0.245
	18-46-0 (DAP)	35.2 Pounds				4.72	4.72	0.163
09/15/99	Tractor 190 hp	0.1 Hrs (1.0 Times)	1.06	1.30	0.99	3.36	3.36	0.116
	No-Till Drill, 30'		3.92	2.37	0.07	6.36	6.36	0.219
	Seed, Certified, WW	52.0 Pounds				3.25	3.25	0.112
05/01/00	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.029
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.013
	2,4-D 5.7E	0.8 Pints				2.06	2.06	0.071
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.026
	Parathion	0.1 Pounds				0.25	0.25	0.009
07/01/00	Custom Combine, \$15/ac.	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Combine Wheat	1.0 Acres				16.00	16.00	0.552
	Trucking, \$0.15/bu	29.0 Bushels				4.35	4.35	0.150
	TOTAL Machinery Cost					13.98	13.98	0.482
	TOTAL Input Cost					41.49	41.49	1.431
	TOTAL Budget Cost					55.47	55.47	1.913

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit	
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Materials Used					
Roundup RT 3L	Pints	0.40	2.15	2.15	0.074
2,4-D 5.7E	Pints	1.10	2.84	2.84	0.098
Ammonium Sulfate	Pounds	0.30	0.08	0.08	0.003
Nitrogen, Dry (act.)	Pounds	39.70	7.11	7.11	0.245
18-46-0 (DAP)	Pounds	35.20	4.72	4.72	0.163
Seed, Certified, WW	Pounds	52.00	3.25	3.25	0.112
Aerial Spraying	Acres	0.20	0.75	0.75	0.026
Parathion	Pounds	0.10	0.25	0.25	0.009
Custom Combine Wheat	Acres	1.00	16.00	16.00	0.552
Trucking, \$0.15/bu	Bushels	29.00	4.35	4.35	0.150
<hr/>					
Material Cost Total			41.49	41.49	1.431
<hr/>					
Labor Used					
Machinery Labor	Hours	0.22	2.52	2.52	0.087
Other Labor	Hours	0.02	0.18	0.18	0.006
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Labor Cost Total	Hours	0.24	2.70	2.70	0.093
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Fuels Used, Diesel	Gallons	0.97	0.80	0.80	0.028

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
<hr/>				
1. Gross Revenues				
1.1 Wheat, Winter, West	78.30			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		78.30	78.30	2.700
2. Machinery Cost				
2.1 Ownership Cost	6.59		6.59	0.227
2.2 Operating Cost	3.90		3.90	0.134
2.3 Total Machinery Cost		10.49	10.49	0.362
3. Materials Cost				
3.1 Materials	41.49		41.49	1.431
3.2 Fuel Cost	0.80		0.80	0.028
3.3 Labor Wages	2.70		2.70	0.093
3.4 Total Materials Cost		44.98	44.98	1.551
4. Capital Costs		2.70	2.70	0.093
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		40.20	40.20	1.386
7. Management Fees		3.92	3.92	0.135
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Gross Revenues		78.30	78.30	2.70
Total Costs		102.29	102.29	3.53
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Net Profit or Loss		-23.99	-23.99	-0.83

Budget - NE WW CC CT, 36.00 Bushels of Wheat, Winter, East
Land is 1 acres of Northeast SD at Owned, Conventional Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/10/99	Tractor 075 hp	0.0 Hrs(1.0 Times)	0.24	0.26	0.53	1.03	1.03	0.029
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.043
	Nitrogen, Dry	49.7 Pounds				8.90	8.90	0.247
	18-46-0 (DAP)	43.9 Pounds				5.88	5.88	0.163
08/15/99	Tractor 140 hp	0.1 Hrs(1.0 Times)	0.82	0.88	0.91	2.61	2.61	0.072
	Disk - Tandem 27'		1.39	0.57	0.06	2.02	2.02	0.056
09/01/99	Tractor 075 hp	0.2 Hrs(1.0 Times)	1.04	1.12	2.32	4.48	4.48	0.125
	Grain Drill Press Wheel 1		1.80	1.70	0.17	3.66	3.66	0.102
	Seed, Certified, WW	60.0 Pounds				3.75	3.75	0.104
05/01/00	Custom Spraying	0.0 Hrs(1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Spraying	1.0 Acres				3.40	3.40	0.094
	2,4-D 3.8L Amine	0.8 Pints				1.25	1.25	0.035
06/15/00	Custom Spraying	0.0 Hrs(0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.021
	Parathion	1.0 Pounds				2.50	2.50	0.069
07/10/00	Combine, Medium	0.2 Hrs(1.0 Times)	8.04	4.13	2.71	14.88	14.88	0.413
	Combine Platform w/pk ree		1.60	0.26	0.18	2.04	2.04	0.057
	Trucking, \$0.15/bu	36.0 Bushels				5.40	5.40	0.150
08/04/00	Tractor 140 hp	0.1 Hrs(1.0 Times)	1.39	1.48	1.53	4.40	4.40	0.122
	Chisel Plow, 17'		0.76	0.45	0.11	1.32	1.32	0.037
	TOTAL Machinery Cost					37.99	37.99	1.055
	TOTAL Input Cost					31.83	31.83	0.884
	TOTAL Budget Cost					69.82	69.82	1.939

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry	Pounds	49.70	8.90	8.90 0.247
18-46-0 (DAP)	Pounds	43.90	5.88	5.88 0.163
Seed, Certified, WW	Pounds	60.00	3.75	3.75 0.104
Custom Spraying	Acres	1.00	3.40	3.40 0.094
2,4-D 3.8L Amine	Pints	0.75	1.25	1.25 0.035
Aerial Spraying	Acres	0.20	0.75	0.75 0.021
Parathion	Pounds	1.00	2.50	2.50 0.069
Trucking, \$0.15/bu	Bushels	36.00	5.40	5.40 0.150
Material Cost Total			31.83	31.83 0.884
Labor Used				
Machinery Labor	Hours	0.70	8.01	8.01 0.222
Other Labor	Hours	0.06	0.55	0.55 0.015
Labor Cost Total			8.56	8.56 0.238
Fuels Used, Diesel			2.44	2.44 0.068

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	103.68			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		103.68	103.68	2.880
2. Machinery Cost				
2.1 Ownership Cost	17.08		17.08	0.475
2.2 Operating Cost	9.91		9.91	0.275
2.3 Total Machinery Cost		26.99	26.99	0.750
3. Materials Cost				
3.1 Materials	31.83		31.83	0.884
3.2 Fuel Cost	2.44		2.44	0.068
3.3 Labor Wages	8.56		8.56	0.238
3.4 Total Materials Cost		42.82	42.82	1.190
4. Capital Costs		3.20	3.20	0.089
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		56.50	56.50	1.569
7. Management Fees		5.18	5.18	0.144
Gross Revenues				
		103.68	103.68	2.88
Total Costs				
		134.70	134.70	3.74
Net Profit or Loss				
		-31.02	-31.02	-0.86

Budget - EC WW CC CT, 36.00 Bushels of Wheat, Winter, East
Land is 1 acres of East Central SD at Owned, Conventional Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/10/99	Tractor 075 hp	0.0 Hrs (1.0 Times)	0.24	0.26	0.53	1.03	1.03	0.029
	Rent Fert. Sprd. 40 Ft. &		0.00	1.50	0.04	1.54	1.54	0.043
	Nitrogen, Dry (act.)	49.7 Pounds				8.90	8.90	0.247
	18-46-0 (DAP)	43.9 Pounds				5.88	5.88	0.163
08/15/99	Tractor 140 hp	0.1 Hrs (1.0 Times)	0.82	0.88	0.91	2.61	2.61	0.072
	Disk - Tandem 27'		1.39	0.57	0.06	2.02	2.02	0.056
09/01/99	Tractor 075 hp	0.2 Hrs (1.0 Times)	1.04	1.12	2.32	4.48	4.48	0.125
	Grain Drill Press Wheel 1		1.80	1.70	0.17	3.66	3.66	0.102
	Seed, Certified, WW	60.0 Pounds				3.75	3.75	0.104
05/01/00	Custom Spraying	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Spraying	1.0 Acres				3.40	3.40	0.094
	2,4-D 3.8L Amine	0.8 Pints				1.25	1.25	0.035
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.021
	Parathion	1.0 Pounds				2.50	2.50	0.069
07/10/00	Combine, Medium	0.2 Hrs (1.0 Times)	8.04	4.13	2.71	14.88	14.88	0.413
	Combine Platform w/pk ree		1.60	0.26	0.18	2.04	2.04	0.057
	Trucking, \$0.15/bu	36.0 Bushels				5.40	5.40	0.150
08/04/00	Tractor 140 hp	0.1 Hrs (1.0 Times)	1.39	1.48	1.53	4.40	4.40	0.122
	Chisel Plow, 17'		0.76	0.45	0.11	1.32	1.32	0.037
TOTAL Machinery Cost						37.99	37.99	1.055
TOTAL Input Cost						31.83	31.83	0.884
TOTAL Budget Cost						69.82	69.82	1.939

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre	Unit
Materials Used					
Nitrogen, Dry (act.)	Pounds	49.70	8.90	8.90	0.247
18-46-0 (DAP)	Pounds	43.90	5.88	5.88	0.163
Seed, Certified, WW	Pounds	60.00	3.75	3.75	0.104
Custom Spraying	Acres	1.00	3.40	3.40	0.094
2,4-D 3.8L Amine	Pints	0.75	1.25	1.25	0.035
Aerial Spraying	Acres	0.20	0.75	0.75	0.021
Parathion	Pounds	1.00	2.50	2.50	0.069
Trucking, \$0.15/bu	Bushels	36.00	5.40	5.40	0.150
Material Cost Total			31.83	31.83	0.884
Labor Used					
Machinery Labor	Hours	0.70	8.01	8.01	0.222
Other Labor	Hours	0.06	0.55	0.55	0.015
Labor Cost Total			8.56	8.56	0.238
Fuels Used, Diesel			2.44	2.44	0.068

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	103.68			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		103.68	103.68	2.880
2. Machinery Cost				
2.1 Ownership Cost	17.08		17.08	0.475
2.2 Operating Cost	9.91		9.91	0.275
2.3 Total Machinery Cost		26.99	26.99	0.750
3. Materials Cost				
3.1 Materials	31.83		31.83	0.884
3.2 Fuel Cost	2.44		2.44	0.068
3.3 Labor Wages	8.56		8.56	0.238
3.4 Total Materials Cost		42.82	42.82	1.190
4. Capital Costs		3.20	3.20	0.089
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		75.60	75.60	2.100
7. Management Fees		5.18	5.18	0.144
Gross Revenues				
		103.68	103.68	2.88
Total Costs				
		153.80	153.80	4.27
Net Profit or Loss				
		-50.12	-50.12	-1.39

Budget - SE WW CC CT, 39.00 Bushels of Wheat, Winter, East
Land is 1 acres of Southeast SD at Owned, Conventional Tillage
No Residue Management, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/10/99	Tractor 075 hp	0.0 Hrs (1.0 Times)	0.24	0.26	0.53	1.03	1.03	0.026
	Rent Fert. Sprd. 40 Ft. & Nitrogen, Dry (act.)	53.9 Pounds	0.00	1.50	0.04	1.54	1.54	0.039
	18-46-0 (DAP)	47.4 Pounds				9.65	9.65	0.247
08/15/99	Tractor 140 hp	0.1 Hrs (1.0 Times)	0.82	0.88	0.91	2.61	2.61	0.067
	Disk - Tandem 27'		1.39	0.57	0.06	2.02	2.02	0.052
09/01/99	Tractor 075 hp	0.2 Hrs (1.0 Times)	1.04	1.12	2.32	4.48	4.48	0.115
	Grain Drill Press Wheel 1		1.80	1.70	0.17	3.66	3.66	0.094
	Seed, Certified, WW	60.0 Pounds				3.75	3.75	0.096
05/01/00	Custom Spraying	0.0 Hrs (1.0 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Custom Spraying	1.0 Acres				3.40	3.40	0.087
	2,4-D 3.8L Amine	0.8 Pints				1.25	1.25	0.032
06/15/00	Custom Spraying	0.0 Hrs (0.2 Times)	0.00	0.00	0.00	0.00	0.00	0.000
	Aerial Spraying	0.2 Acres				0.75	0.75	0.019
	Parathion	1.0 Pounds				2.50	2.50	0.064
07/10/00	Combine, Medium	0.2 Hrs (1.0 Times)	8.04	4.13	2.71	14.88	14.88	0.382
	Combine Platform w/pk ree		1.60	0.26	0.18	2.04	2.04	0.052
	Trucking, \$0.15/bu	39.0 Bushels				5.85	5.85	0.150
08/04/00	Tractor 140 hp	0.1 Hrs (1.0 Times)	1.39	1.48	1.53	4.40	4.40	0.113
	Chisel Plow, 17'		0.76	0.45	0.11	1.32	1.32	0.034
	TOTAL Machinery Cost					37.99	37.99	0.974
	TOTAL Input Cost					33.50	33.50	0.859
	TOTAL Budget Cost					71.49	71.49	1.833

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit
Materials Used				
Nitrogen, Dry (act.)	Pounds	53.90	9.65	9.65 0.247
18-46-0 (DAP)	Pounds	47.40	6.35	6.35 0.163
Seed, Certified, WW	Pounds	60.00	3.75	3.75 0.096
Custom Spraying	Acres	1.00	3.40	3.40 0.087
2,4-D 3.8L Amine	Pints	0.75	1.25	1.25 0.032
Aerial Spraying	Acres	0.20	0.75	0.75 0.019
Parathion	Pounds	1.00	2.50	2.50 0.064
Trucking, \$0.15/bu	Bushels	39.00	5.85	5.85 0.150
Material Cost Total			33.50	33.50 0.859
Labor Used				
Machinery Labor	Hours	0.70	8.01	8.01 0.205
Other Labor	Hours	0.06	0.55	0.55 0.014
Labor Cost Total	Hours	0.76	8.56	8.56 0.220
Fuels Used, Diesel	Gallons	2.97	2.44	2.44 0.062

IX. Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Wheat, Winter, East	112.32			
1.2 Wheat Gov. Payment	0.00			
1.3 Total Crop Revenue		112.32	112.32	2.880
2. Machinery Cost				
2.1 Ownership Cost	17.08		17.08	0.438
2.2 Operating Cost	9.91		9.91	0.254
2.3 Total Machinery Cost		26.99	26.99	0.692
3. Materials Cost				
3.1 Materials	33.50		33.50	0.859
3.2 Fuel Cost	2.44		2.44	0.062
3.3 Labor Wages	8.56		8.56	0.220
3.4 Total Materials Cost		44.49	44.49	1.141
4. Capital Costs		3.33	3.33	0.086
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		86.60	86.60	2.221
7. Management Fees		5.62	5.62	0.144
Gross Revenues		112.32	112.32	2.88
Total Costs		167.04	167.04	4.28
Net Profit or Loss		-54.72	-54.72	-1.40

Budget - MECHANICAL FALLOW COSTS, 1.00 Bushels of Setaside/Fallow,\$0
Land is 1 acres of South Central SD at Owned, Conv. Tillage Tillage
Residue Mgmt is None Compliance, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	1.112
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.692
09/15/98	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.56	0.79	0.62	1.97	1.97	1.966
	Disk - Tandem 33'		1.01	0.47	0.04	1.53	1.53	1.528
05/20/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	1.112
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.692
06/15/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	1.112
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.692
07/01/99	Tractor 250 hp 4Wd,heavy	0.0 Hrs(1.0 Times)	0.32	0.45	0.35	1.11	1.11	1.112
	Field Cultivator 50',heav		0.34	0.33	0.02	0.69	0.69	0.692
	TOTAL Machinery Cost					10.71	10.71	10.712
	TOTAL Input Cost					0.00	0.00	0.000
	TOTAL Budget Cost					10.71	10.71	10.712

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per ---	
				Acres	Unit
Labor Used					
Machinery Labor	Hours	0.18	2.02	2.02	2.023
Other Labor	Hours	0.02	0.14	0.14	0.144
Labor Cost Total	Hours	0.20	2.17	2.17	2.167
Fuels Used, Diesel	Gallons	1.76	1.44	1.44	1.443

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Setaside/Fallow, \$0	0.00			
1.2 Total Crop Revenue		0.00	0.00	0.000
2. Machinery Cost				
2.1 Ownership Cost	4.19		4.19	4.193
2.2 Operating Cost	2.91		2.91	2.910
2.3 Total Machinery Cost		7.10	7.10	7.103
3. Materials Cost				
3.1 Materials	0.00		0.00	0.000
3.2 Fuel Cost	1.44		1.44	1.443
3.3 Labor Wages	2.17		2.17	2.167
3.4 Total Materials Cost		3.61	3.61	3.610
4. Capital Costs		1.35	1.35	1.354
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		40.20	40.20	40.200
7. Management Fees		0.00	0.00	0.000
Gross Revenues		0.00	0.00	0.00
Total Costs		52.27	52.27	52.27
Net Profit or Loss		-52.27	-52.27	-52.27

Budget - CHEMICAL FALLOW COSTS, 1.00 Bushels of Setaside/Fallow,\$0
Land is 1 acres of South Central SD at Owned, No or Min. Till Tillage
Residue Mgmt is BCS, No Conservation Plan, Mgmt Charge Based On Gross Returns
Prepared for Planning Purposes Only.

Detailed Operations Cost

Date	Machinery Or Input	Units Applied	Owner- ship	Oper- ating	Labor	Total Costs	Cost/ Acre	Cost per Unit
08/01/98	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.852
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.379
	Roundup RT 3L	0.8 Pints				4.03	4.03	4.031
	2,4-D 5.7E	0.5 Pints				1.29	1.29	1.290
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.260
09/15/98	Tractor 060 hp	0.0 Hrs (0.5 Times)	0.09	0.09	0.25	0.43	0.43	0.426
	Sprayer Pull Type, 50'		0.12	0.05	0.02	0.19	0.19	0.190
	Roundup RT 3L	0.4 Pints				2.02	2.02	2.016
	2,4-D 5.7E	0.3 Pints				0.64	0.64	0.645
	Ammonium Sulfate	0.5 Pounds				0.13	0.13	0.130
06/01/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.852
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.379
	Roundup RT 3L	0.8 Pints				4.03	4.03	4.031
	2,4-D 5.7E	0.5 Pints				1.29	1.29	1.290
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.260
07/01/99	Tractor 060 hp	0.0 Hrs (0.5 Times)	0.09	0.09	0.25	0.43	0.43	0.426
	Sprayer Pull Type, 50'		0.12	0.05	0.02	0.19	0.19	0.190
	Roundup RT 3L	0.4 Pints				2.02	2.02	2.016
	2,4-D 5.7E	0.3 Pints				0.64	0.64	0.645
	Ammonium Sulfate	0.3 Pounds				0.06	0.06	0.065
07/15/99	Tractor 060 hp	0.0 Hrs (1.0 Times)	0.18	0.18	0.49	0.85	0.85	0.852
	Sprayer Pull Type, 50'		0.24	0.10	0.04	0.38	0.38	0.379
	Roundup RT 3L	0.8 Pints				4.03	4.03	4.031
	2,4-D 5.7E	0.5 Pints				1.29	1.29	1.290
	Ammonium Sulfate	1.0 Pounds				0.26	0.26	0.260
TOTAL Machinery Cost						4.93	4.93	4.927
TOTAL Input Cost						22.26	22.26	22.260
TOTAL Budget Cost						27.19	27.19	27.187

Material Usage Report

Material	Units	Quantity	Total Costs	--- Cost Per --- Acre Unit	
Materials Used					
Roundup RT 3L	Pints	3.00	16.13	16.13	16.125
2,4-D 5.7E	Pints	2.00	5.16	5.16	5.160
Ammonium Sulfate	Pounds	3.75	0.98	0.98	0.975
Material Cost Total			22.26	22.26	22.260
Labor Used					
Machinery Labor	Hours	0.17	1.98	1.98	1.976
Other Labor	Hours	0.02	0.14	0.14	0.141
Labor Cost Total	Hours	0.19	2.12	2.12	2.117
Fuels Used, Diesel	Gallons	0.41	0.34	0.34	0.338

Net Returns Calculations

Income or Expense Item	SubTotal	Total	Amount Per Acre	Amount Per Unit
1. Gross Revenues				
1.1 Setaside/Fallow,\$0	0.00			
1.2 Total Crop Revenue		0.00	0.00	0.000
2. Machinery Cost				
2.1 Ownership Cost	1.68		1.68	1.677
2.2 Operating Cost	0.79		0.79	0.794
2.3 Total Machinery Cost		2.47	2.47	2.472
3. Materials Cost				
3.1 Materials	22.26		22.26	22.260
3.2 Fuel Cost	0.34		0.34	0.338
3.3 Labor Wages	2.12		2.12	2.117
3.4 Total Materials Cost		24.71	24.71	24.715
4. Capital Costs		5.04	5.04	5.044
5. Drying Costs		0.00	0.00	0.000
6. Land Charges		40.20	40.20	40.200
7. Management Fees		0.00	0.00	0.000
Gross Revenues		0.00	0.00	0.00
Total Costs		72.43	72.43	72.43
Net Profit or Loss		-72.43	-72.43	-72.43